

**ARIZONA FORM  
122**

**Authorization and Consent of Subsidiary Corporation  
to be Included in a Consolidated Income Tax Return**

For taxable year beginning \_\_\_\_\_, 19 \_\_\_\_, and ending \_\_\_\_\_, 19 \_\_\_\_.

**Attach to your return  
( Please type or print )**

For the first taxable year a consolidated return is filed, this form, must be completed by each subsidiary, and attached to the return.

Name	Federal employer identification number
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Number and street
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City or town, state, and ZIP code
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Name of common parent corporation	Federal employer identification number
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The subsidiary corporation named above authorizes its common parent corporation to include it in a consolidated return for the taxable year indicated. The authorization also applies to each succeeding taxable year, unless the department consents to a change of filing method.

**Signature**

Under penalties of perjury, I declare that the subsidiary named above has authorized me to sign this form on its behalf, that I have examined this form and the information contained herein, and to the best of my knowledge and belief, it is correct and complete.

Signature of officer	Date	Title
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**Purpose of Form**

The common parent of an affiliated group that files a federal consolidated return may elect to file an Arizona consolidated return. The election by the common parent is effective only if it is accompanied by written consents to the election signed by each of the members of the affiliated group. This form is used by each of the subsidiary corporations included in the affiliated group to consent to the election made by the common parent.

**Elections for Taxable Years Beginning From and After December 31, 1993**

The election must be made by the common parent on or before the due date, including any extensions, for filing the original return (Form 120). The completed Forms 122 must be attached to the Form 120 filed with the department for the first taxable year a consolidated return is filed.